SUNAPEE BOARD OF SELECTMEN MEETING AGENDA 6:30PM Town Office Meeting Room Monday, November 15, 2021

1. REVIEW OF ITEMS FOR SIGNATURE: CZC's:

2. APPOINTMENTS

7:00PM-Public Hearing for Water & Sewer Loan Refinancing 7:15PM-Budget Advisory Committee

3. PUBLIC COMMENTS:

4. SELECTMEN ACTION

- •Use of Facilities:11/05-Sunapee School/Police Dept., Boys Championship Game
- •Approve & Sign 2021 Second Half Tax Warrant
- •Sign Addendum to Engagement Letter from Plodzik & Sanderson
- •Approved Seasonal Pay Table with Updates
- •Sign Refunding Bond Resolution

5. CHAIRMAN'S REPORT

6. TOWN MANAGER REPORTS

7. UPCOMING MEETINGS:

11/17-5:00PM-Energy Committee, Town Meeting Room 11/18-5:30PM-Abbott Library Trustees, Abbott Library 11/18-7:00PM-Water & Sewer Commission, Town Meeting Room 11/25 & 11/26- Closed for Thanksgiving Holiday

NONPUBLIC: The Board of Selectmen may enter a nonpublic session, if so voted, to discuss items listed under RSA 91-A:3, II



Town of Sunapee, New Hampshire

2021 SECOND HALF TAX COUNTY OF SULLIVAN STATE OF NEW HAMPSHIRE

To: Betty H. Ramspott, Collector of Taxes

For the Town of Sunapee in said County:

Jeremy Hathorn

In the name of the State of New Hampshire, you are hereby directed to collect property taxes in the list herewith committed to you, amounting in all to the sum of \$9,876,873 and with interest at eight percent (8%) per annum after Monday, December 13, 2021, thereafter on all sums not paid on or before that day.

this 10th day

A tax collector shall remit all money collected to the town treasurer, or to the town treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total \$500 or more.

Given under our hands and seal at the Town of Sunapee, New Hampshir	ጕ
of November, 2021.	۷,
all In	
Joshua Trow, Chairman	
Suzanne Gottling, Vice-Chairman	
Frederick Gallup	
Carol Wallace	ý.



November 10, 2021

James A. Sojka, CPA*

Sheryl A. Pratt, CPA***

Members of the Board of Selectmen and Town Manager

Town of Sunapee

Michael J. Campo, CPA, MACCY 23 Edgemont Road

Sunapee, NH 03782

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA***

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian P. McDermott, CPA**

Justin Larsh, CPA

Patrick J. Mohan, CPA

* Also licensed in Maine

" Also licensed in Massachusetts

*** Also licensed in Vermont

Dear Members of the Board and Town Manager:

This letter is to confirm our understanding of the additional services we are providing the Town of Sunapee for the year ended December 31, 2020. As we discussed with the Town Manager and former Town Manager on October 28, 2021, we need to perform additional procedures on several balance sheet accounts, including but not limited to, cash, interfund balances, receivables, payables, tax deeded property subject to resale, and deferrals, and possibly revenues and expenditures in many funds of the Town, including the trust funds due to reconciliations not being completed prior to audit. This work is estimated to cost the Town between \$5,000 and \$12,000.

This fee revision is based on the significant additional information provided from Town personnel and our time required to evaluate and report on these matters. The above additional fee is based on the assumption that no further unexpected circumstances will be encountered during the additional audit procedures to be performed. If further significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

This letter serves as an addendum to the original engagement letter dated October 27, 2021.

Sincerely,

Pladzib & Landerson

PLODZIK & SANDERSON Professional Association

RESPONSE:

This addendum correctly sets forth the understanding of the Town of Sunapee.

Governance signature:

Title:

Date:

Governance signature:

Title:

Date:

PLODZIK & SANDERSON, P.A.

Certified Public Accountants

Fire Department

				Fire Department	
Assistant Beach Manager/WSI		\$13.00 - \$16.00	Fire Chief	4	
Beach Manager		\$17.00 \$30.00	יוים כווים	us	50,000,00 Annually
Beach Staff - Attendant	u	00.024 -00.014	Assistant Chief	\$	19.00
Boot Camp Instructor	D	59.00-511.00	Captain	2 \$	18 00
Cemetery Laborer		\$15.01	Lieutenant	4	20.01
Crossing County		\$12.50	Firefighter		00,71
Information Death Assets		\$12.50	Firefighter 1	7 V	11.00
Inclination booth Attendant I	2	\$14.25	Firefighter 2	ጉ፥	12.00
Information Booth Attendant	н	\$14,75	FMB	Л 1	13.00
Library Intern		\$13.03	H-84	v 1.	12.00
Lifeguards	9	\$ 11 00-\$13 00	Fed	us ·	13.00
Recreation Baseball/Softball Umpire		00:04	AEMI	₩.	14,00
Recreation Basketball Umpires		00.555	PEMT	₩	15.00
Recreation Instructor		\$25.00	EMR + Firefighter 1	ss	13.00
Recreation Scorekeepers		\$30.00	EMR + Firefighter 2	₩.	14.00
Recreation Soccer Referee		\$9.00	EMT + Firefighter 1	⋄	14.00
Summer Camp Director		\$25.00	EMT + Firefighter 2	v)	15.00
Assistant Day Camp Director		\$16.00-\$18.00	A-EMT + Firefighter 1	⋄	17.00
Day Camp Counselors	,	\$13.00 - \$15.00	A-EMT + Firefighter 2	\$7	16.00
Skate Attendant	10	\$9,00-\$12.00	P-EMT + Firefighter 1	- 101	10.00
Concept Dark time (1974)		\$12.00	P-EMT + Firefighter 2	. •	10.00
Comment of the Lange		\$20.00	Training Officer	·	17.00
Summer 15 Attendant		\$14.61	Photographer	ጉ	16.00
Senior IS Attendant		\$14.97	Dor Diem: 10 chiffe non inchi	ሱ ቀ	11.00
Seasonal Highway Laborer		\$14.61-616.00	rei Dieill. 10 stillts per week	s	150 00 Per Day
Seasonal Water & Sewer Laborer		27.01.5			
Trust Fund Secretary		20.000			
Youth Sailing Instructor		224.80			
Plow Driver I (no CDL)		00.81¢-00.81¢			
Senior Plow Driver I (no CDL)		\$22.50			
Plow Driver II (CDL License)		\$23.50			
Senior Plow Driver II (CDI Tirense)		524.50			
Interim Assistant TCTC		\$25.50			
Health Officer Applied Chinesed		\$16.00-\$20.00			
		\$250			
9					
Elected					
Ballot Clerk	•	:			
Deputy Treasurer	4	\$9.75			
Moderator		\$145.06			
Selectmon		\$176.24			
Selectmen Chair	4	\$3,508.92			
Supervisor of the Charklist	ò	\$3,692.94			
Transmiss of the checklist	m	\$10.00			
		\$3,692.94			

TOWN OF SUNAPEE, NEW HAMPSHIRE

A Resolution Authorizing the Issuance of Refunding Bonds Dated as of November 15, 2021

WHEREAS, the Town of Sunapee, New Hampshire (the "Town") has issued certain \$1,500,000 General Obligation Bonds through the United States Department of Agriculture Rural Development ("USDA RD") dated as of March 13, 2014, which mature on March 13, 2042 in the aggregate outstanding principal amount of \$1,247,830 and certain \$1,585,000 General Obligation Bonds through USDA RD dated as of August 28, 2015, which mature on August 28, 2042 in the aggregate outstanding principal amount of \$1,232,776, both of which are eligible to be refunded at par at any time without penalty (together, the "Refunded Bonds"); and

WHEREAS, although the Refunded Bonds are not subject to redemption prior to their maturity date, USDA RD has consented to the redemption of the Refunding Bonds prior to such maturity date; and

WHEREAS it appears likely that bonds issued today would have a net interest cost less than the net interest cost on the Refunded Bonds; and

WHEREAS the Town may be able to realize debt service savings by issuing certain refunding bonds (the "Refunding Bonds"), the proceeds of which would be utilized to current refund or advance refund the Refunded Bonds and to pay certain other costs relating thereto, including any necessary redemption premium and the costs of issuing the Refunding Bonds.

NOW THEREFORE, BE IT RESOLVED that the Town, acting by and through its Select Board (the "Governing Board"), hereby authorizes the issuance of Refunding Bonds pursuant to the provisions of RSA 33:3-d, the proceeds of which shall be utilized to current refund or advance refund the Refunded Bonds, to pay the redemption premium, if any, applicable thereto, any principal and interest coming due on the Refunded Bonds prior to any redemption date and to pay the costs of issuance of the Refunding Bonds, including costs of any credit enhancement; and

IT IS FURTHER RESOLVED that the Town is hereby authorized to finally approve the aforesaid refunding by entering into a Loan Agreement or Bond Purchase Agreement (the "Agreement") with the New Hampshire Municipal Bond Bank or such other underwriter(s) or bond purchaser(s) as the Governing Board may deem appropriate in connection with the issuance of the Refunding Bonds to evidence the Town's approval of the terms and conditions of the Refunding Bonds; and

IT IS FURTHER RESOLVED that the Agreement and such other documents, if any, as shall be required in connection with the issuance of the Refunding Bonds shall be signed on behalf of the Issuer by its Chairman of the Governing Board or its Vice-Chairman of the Governing Board, each acting singly, and/or such other individuals as may be required by state law or as may be specified by bond counsel; and

IT IS FURTHER RESOLVED that an Escrow Contract and such other documents as shall be required in connection with the issuance of the Refunding Bonds shall be signed on behalf of the Town by the aforementioned individuals, and/or such other individuals as may be required by state law or as may be specified by bond counsel; and

IT IS FURTHER RESOLVED that the Town is authorized to enter into such other documents, to engage such other professionals (including a Financial Advisor, Escrow Agent, Verification Agent and Paying Agent), and to do such other things as are necessary to consummate the aforesaid refunding; and

IT IS FURTHER RESOLVED that all actions heretofore taken by the Town consistent with the foregoing are hereby confirmed, ratified, and approved.

[SIGNATURE PAGE FOLLOWS]

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Select Board